

# SECTION 4 - WAGE REPORTING

## 1 INTRODUCTION TO WAGE REPORTING

As an employer covered under Wisconsin's Unemployment Insurance law you are required to report quarterly wage information for each of your employees. This system of collecting detailed wage information is referred to as WAGE REPORTING.

The wage detail is required *in addition* to the quarterly UI tax report. Each employer is required to furnish a report containing wage data for every employee paid in the calendar quarter. The wage data must include employee social security number, first and last name and total gross wages PAID during the quarter. You are required to file the wage and tax reports even though you may be unable to make the required tax payment.

The following is the schedule for quarterly wage and tax reporting:

<u>Report Covers</u>	<u>Date Due</u>
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

Wage reports may be submitted using the following methods: VIA **THE INTERNET**, **ELECTRONIC DIAL-UP TO OUR BULLETIN BOARD SYSTEM**, on **MAGNETIC MEDIA**, or on **PAPER REPORTS**. Internet, Electronic and Magnetic Media reporting are easier, more accurate, and more efficient. If you have a computer and employ 50 or more employees, we strongly encourage electronic or magnetic media wage reporting.

Bookkeepers, Service Bureaus, Accountants, CPAs and Payroll Service Agencies who submit quarterly wage reports for multiple clients are strongly encouraged to use electronic or magnetic media for wage reporting.

If you are currently reporting with paper forms, and you are not using our forms (free upon request), or are unable to produce paper reports that are readable by our OCR scanner and have access to the Internet you may file via the Internet. Check out our web page at <https://unemployment.wisconsin.gov/qtwrsadlogin/welcome.aspx>.

If after reading our handbook, you need assistance converting your paper wage reports to electronic or magnetic media, please call Wage Reporting at (608) 267-4406, or email at [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us).

## 2 INTERNET REPORTING

There are two options to report your Quarterly Wage Reports via the Internet.

QTWRS Internet Address:  
<https://unemployment.wisconsin.gov/qtwsadlogin/welcome.aspx>

1. If you have *fewer than 150 employees* you may report your quarterly wage and tax report via the Internet. This is a form fill application where the employees' Social Security Numbers and names will be pre-printed from previous quarters' reports. You can type in the quarterly wage for each employee, correct employee name or Social Security Number, or add new employees. You must have a Social Security Number for each employee. When finished with the Wage screen you can Click OK and the Tax Report will be calculated for you. If you cannot finish the report in the session, you can save and exit, and the wage report will be available for you to complete later.
2. You can upload a wage file formatted in one of our three data formats. After you have completed and submitted your tax report on the Internet you can upload your wage file. A menu will follow allowing you to print your report and gives you the option to upload your Wage file(s). Click on 'upload Wage File(s)' and a box will open and lets you browse your PC for the file you want to upload, highlight that file, and click upload. You will be given a message if the Wage File is successfully uploaded and the file name will appear below under Uploaded files:. You must 'return' to the menu to 'exit'. You may upload more than one file but can only upload one file at a time. You can upload a maximum of 10 files and file size cannot exceed 1 megabyte.

You can file your quarterly Tax Report, UCT-101, and make your payment via Electronic Fund Transfer (EFT) also on the Internet and continue to report your wage report via magnetic/electronic media.

When you access QTWRS (Quarterly Tax Wage Reporting System) for the first time, you will be asked to establish a new account with the Department of Workforce Development. For all future quarterly filing, you will use that user name and password you establish in this initial step. After establishing your new account, you will be asked to provide your UI account number and the access number. You will be provided a new access number on the UC-101, Contribution/Tax Report, to be used only for that quarter. This two step security is used to assure that only an authorized person can access your records.

### **3 ELECTRONIC DATA INTERCHANGE VIA DIAL-UP**

The WISCONSIN UI WAGE NETWORK SYSTEM is provided as a service to employers who wish to utilize secure telephone data transmission of their quarterly wage record data.

THE WISCONSIN UI WAGE NETWORK DIAL-UP NUMBER: (608) 267-6707

#### **Specifications**

The WISCONSIN UI WAGE NETWORK is available 24 hours a day, 7 days a week except for a short period each day for file backup. It is running multiple dial-up ports, and will be expanded in response to demand.

The System Operator is commonly referred to as the SYSOP. The SYSOP can be contacted (voice) at (608) 267-4406 for questions or comments. You can also leave the SYSOP a message on the WISCONSIN UI WAGE NETWORK via Electronic Mail.

To use dial up you should be familiar with the use of PC dial up conventions for using "Bulletin Boards" and uploading files. Any computer (such as IBM PC compatible, Apple Macintosh, Amiga, etc.) with a modem of any speed from 28,800 bits per second (bps or baud), and a communications software program, can dial up our bulletin board system.

Communications programs are usually supplied free when a modem is purchased or they can be purchased separately or downloaded free from many bulletin boards or Internet sites.

Protocol is the "language" that the bulletin board system uses to communicate with your communications program. Several may be used, but both must be using the same protocol.

Upload Protocols for the File Upload Step:

ASCII      YMODEM      KERMIT  
XMODEM ZMODEM

Our recommended protocol, if your communications program supports it, is Zmodem. Zmodem is one of the fastest protocols and is less subject to aborts.

For dial up you may consider using the public domain archive programs ARC, PKARC or PKZIP (available on many bulletin boards), that produce a compressed file. You can use this to send one or several files as one condensed file, saving dial-up time and operator entry. If using ARC or PKZIP, please include the suffix .ARC or .ZIP on your file name.

**FILE CONTENT:** Each file must be in one of the documented wage reporting formats, which include your 10 digit UI account number, quarter/year, Social Security numbers, first and last names and quarterly gross wages.

Each file may contain wage records for one or more UI account number with data for each account grouped together. Files with unrecognizable data will not be processed, and a rejection letter will be sent to you indicating the reason we could not process the transmitted data.

**PRINTOUTS:** Do not send any printouts of wage data transmitted via modem to our Bulletin Board System.

#### **Dialing**

Start your dial up software, for example HYPER-TERMINAL, PROCOMM or CROSSTALK.

Dial 608-267-6707, the WISCONSIN UI WAGE NETWORK.

Once connected a "WELCOME TO THE WISCONSIN UI WAGE NETWORK" display appears.

You are asked to enter your USER-ID and PASSWORD, which you create when you register the first time you call, such as 123456 or ABFOODS.

If you are a first time caller enter NEW for your USER-ID to register.

Once you have entered your USER-ID and PASSWORD, enter MAIN MENU option F for FILE TRANSFER, E for ELECTRONIC MAIL or X to EXIT.

**NOTE:** You can press “X” to EXIT the current activity at any time, or “?” for HELP MENU.

### **New User Registration**

Enter USER-ID: “NEW” as instructed.

New user sign-up is self explanatory, read the instructions thoroughly. A series of instructions and questions guide you through the registration process. You will be asked for your name, company, address, phone number and computer type, such as IBM or APPLE.

You will then be asked to supply the USER-ID and PASSWORD that you will use in the future. Please use the first 6 digits of your UI account number or an abbreviation of your company name for your USER-ID.

Samples: 123456 or ABFOODS.

Use a PASSWORD, which is unique and easy to remember. A password is required to keep other people from using your USER-ID without your permission. The security of your account depends on no one else knowing your password. Write the above information down and store it in a secure location. If you ever have problems with your USER-ID or password, please call the SYSOP (608) 267-4406

Once you are registered and have a USER-ID and PASSWORD, you are an existing user. The next time you dial up use the same USER-ID (6 digit UI account number) and PASSWORD.

Once registered, you are returned to the MAIN MENU. You can immediately proceed with MAIN MENU option F - FILE TRANSFER, E - ELECTRONIC MAIL, or X - EXIT.

### **File Upload**

File Upload is initiated by entering MAIN MENU option “F” for File Transfer, then “U” for Upload.

You will be requested to enter the file name to be used on the WISCONSIN UI WAGE NETWORK computer. This does not have to be the same as the file name on your computer. We suggest you use your USERID as the file name with an extension specifying the quarter and year of your data; for example, 123456.104 or ABFOODS.104, for first quarter 2004 data.

One or more wage record files may be submitted on a single upload. If you upload several files, we suggest that you use a sequenced file suffix, such as 123456.001 and 123456.002.

You will then be requested to specify the file upload protocol. The WISCONSIN UI WAGE NETWORK currently accepts file upload using ASCII, XMODEM, YMODEM, ZMODEM, OR KERMIT file upload protocols.

Almost all PC dial-up programs support ASCII file upload. However, we request that you use ZMODEM if your dial-up program supports ZMODEM, because it has better error-checking.

At this point the WISCONSIN UI WAGE NETWORK program states ‘Waiting for the initiation of your PC’. For example, HyperTerminal you would click on transfer then receive. You are asked to specify the upload procedure (i.e. ZMODEM as above), and the name of the file on your computer to be sent to the WISCONSIN UI WAGE NETWORK.

The file upload proceeds. This may take several minutes. Your dial-up software usually will indicate the progress of the upload, and the completion. You may press CTRL-D to interrupt and cancel an upload that is underway. You must wait until you are asked if you want to edit a description, you can say ‘no’ or enter ‘This is 1<sup>st</sup> quarters report for ABCFOODS’. The UI Wage network will then log your file into the MAIN library. Do Not Hang-up until you see that the file is logged into the Main Library.

When completed, press “X” to exit to the MAIN MENU. You can then press F to upload another file, E for ELECTRONIC MAIL, or X to EXIT (hang up) from the WISCONSIN UI WAGE NETWORK.

## **Electronic Mail**

Press menu selection "E" - ELECTRONIC MAIL, to write or read messages. You can enter questions and comments for the System Operator (known as the SYSOP) about employer or dial-up issues. The SYSOP can reply to you, so that the next time you dial, you can read the message. Or e-mail via the Internet at [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

To leave a message for the System Operator or SYSOP, enter W-Write, specify SYSOP as the recipient and follow the instructions to type and send the message. Press 'X' to exit back to the MAIN MENU.

## **Corrections To Information Submitted Electronically**

Replacement files will be accepted to correct wage information previously reported. Before transmitting replacement data via the Bulletin Board, please contact the SYSOP at (608) 267-4406. If only a few adjustments are necessary, please do not transmit a replacement file, but instead prepare a Wage Adjustment Report, Form UCT-7878.

# 4

## MAGNETIC MEDIA WAGE REPORTING

### Magnetic Tape

Wage Record Reports can be submitted on 9 track reels of magnetic tape or 3480, 3490 & 3490E tape cartridges. Prepare tapes and tape cartridges in the IBM 3400 tape series compatible format. Prepare and submit the tape as follows:

- (1) Write data submitted on reels of tape on 1/2-inch, 9-track magnetic tape, odd parity, in the unpacked mode;
- (2) Prepare 3480, 3490 & 3490E cartridges with data in uncompressed format only;
- (3) Use a recording density of 6250 BPI or 1600 BPI. A recording density of 6250 is preferred;
- (4) Internal tape labels are preferred;
- (5) Separate header and trailer labels from the data records by a tape mark;
- (6) Write header and trailers in the same recording density as data records;
- (7) Record magnetic tapes or tape cartridges in Extended Binary Coded Decimal Interchange Code (EBCDIC) or in 8-bit American Standard Code for Information Interchange (ASCII). Character sets other than those indicated will not be accepted;
- (8) Create records on tape fixed block. Block size should be a multiple of the Record Length. Tapes written variable blocked with record descriptor words are not acceptable and will be returned for correction. The blocking factor is to be consistent throughout the tape report. A short block (less than the standard tape-blocking factor) is acceptable at the end of the tape file only;
- (9) Complete Form UC-7822, Magnetic Media - Transmitter Report, or a facsimile.

**FILE CONTENT:** Each file must be in one of the documented wage reporting formats, which includes your 10 digit UI account number, quarter/year, Social Security numbers, first and last names and gross wages.

**MULTIPLE FILES:** Authorized representatives reporting wage information for multiple employers should report all information on the same tape as opposed to separate tapes for each employer. Each tape must consist of a single file containing all records for each employer(s) under the correct UI Account Number, with no intervening tape marks.

**CORRECTIONS TO INFORMATION SUBMITTED ON TAPE:** Replacement tapes will be accepted to correct wage information previously reported. Clearly label both your tape and transmitter report as replacement data. If only a few adjustments are necessary, please do not send a replacement tape, but instead prepare a Wage Adjustment Report, Form UCT-7878.

### QUESTIONS REGARDING MAGNETIC TAPE

Phone: (608) 267-4406

Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

**MAILING INSTRUCTIONS:** The transmitter report comes with peel off labels on the bottom half. Complete the transmitter report and both labels and use the postage paid label to mail your magnetic tape or cartridge.

For information call: (608) 267-4406

[illegible]

15. I CERTIFY THAT ALL INFORMATION CONTAINED IN THIS REPORT AND ON THE ACCOMPANYING MAGNETIC TAPE(S) IS TRUE AND ACCURATE.		
SIGNATURE	PHONE NUMBER	DATE

NAME		
ADDRESS		
CITY	STATE	ZIP CODE

TRANSMITTER'S NAME			REEL
			OF
VOLUME SERIAL NUMBER			
QUARTER	YEAR	BPI <input type="checkbox"/> 1600 <input type="checkbox"/> 6250	RECORDING CODE <input type="checkbox"/> EBCDIC <input type="checkbox"/> ASCII
BLOCK SIZE	RECORD LENGTH	TOTAL RECORDS	INTERNAL TAPE LABEL <input type="checkbox"/> YES <input type="checkbox"/> NO

## **QUESTIONS REGARDING MAGNETIC TAPE**

Phone: (608) 267-4406

Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

## **MAILING INSTRUCTIONS**

When mailing your magnetic tape or cartridge, affix and complete an external tape label to tape or cartridge, and complete and enclose a Transmitter Report and return address label.

1. External tape/cartridge label

2. Return address label

### **STATE OF WISCONSIN - EXTERNAL TAPE LABEL**

TRANSMITTER'S NAME		REEL	
		OF	
VOLUME SERIAL NUMBER			
QUARTER	YEAR	BPI <input type="checkbox"/> 1800 <input type="checkbox"/> 6250	RECORDING CODE <input type="checkbox"/> EBCDIC <input type="checkbox"/> ASCII
BLOCK SIZE	RECORD LENGTH	TOTAL RECORDS	INTERNAL TAPE LABEL <input type="checkbox"/> YES <input type="checkbox"/> NO

### **RETURN TAPE TO: (TRANSMITTER TO COMPLETE)**

NAME		
ADDRESS		
CITY	STATE	ZIP CODE

3. Magnetic Media - Transmitter Report, Form UC-7822

If additional pages are needed to list all employers on the tape, you may attach a printout of UI account numbers and number of employee records per employer. The Transmitter Report will serve as the summary document for all wage information submitted on the tape or cartridge, and must be signed by the authorized representative.

### **Mail your tape or cartridge and transmitter report to:**

DWD - UI Wage Record  
P.O. Box 7962  
Madison, WI 53707

You can file your quarterly Tax Report UCT 101 via the Internet <http://uiqtwrs.dwd.state.wi.us> and make your payment via Electronic Funds Transfer (EFT) by calling 608-261-6700.

**Do not mail your Tax payment with your magnetic media report.**



## Diskette

**DISK FORMATS:** We can process floppy disks in the following formats:

IBM PC-DOS or MS-DOS compatible:  
3 1/2 inch floppy 720k or 1.44 meg.  
5 1/4 inch floppy 360k or 1.2 meg.

We will attempt to maintain compatibility with new diskette sizes. While we cannot currently process Apple and other non-MS-DOS diskettes, any type of computer may utilize our bulletin board system to transmit files via modem.

**DISK FILES:** One or more wage report files may be submitted on a diskette. Do not use subdirectories. Please submit **ASCII TEXT** files only. Spreadsheet and database files must be converted to text files prior to submission.

**FILES NAMES:** Please use the first 6 digits of your UI account number or an abbreviation of your company name.

Samples: 123456 or ABFOODS

**FILE CONTENT:** Each file must be in one of the documented wage reporting formats, which includes your 10 digit UI account number, quarter/year, Social Security numbers, first and last names and gross wages.

Each file may contain wage reports for one or more UI account numbers with data for each account grouped together. Files with unrecognized data will not be processed.

You may consider using the public domain archive programs ARC, PKARC or PKZIP, which produce a compressed file. If using Arc or PKZIP please include the suffix .ARC or .ZIP on your file name.

**PRINTOUTS:** Do not send any printouts of wage data submitted via diskette.

**DISK LABEL:** Please note your company name, quarter year, contact name and phone number, address, UI account number and total employee record count on the label.

Sample:

ABFoods	1/00
Jane Doe	608-123-4567
Street	
City, State, Zip	
UI Account Number	218Recs.

**MAILING:** Send all wage reporting diskettes to:

DWD - UI Wage Reporting  
P. O. Box 7962  
Madison, WI 53707

Do not mail your tax report and payment with your magnetic media wage report.

You can file your quarterly Tax Report , UCT-101, and make your payment via Electronic Funds Transfer (EFT) also on the Internet and continue to report your wage report via magnetic/electronic media.

**CORRECTIONS TO INFORMATION SUBMITTED ON DISKETTE:** Replacement Diskettes will be accepted to correct wage information previously reported. Clearly label your diskette as replacement data. If only a few adjustments are necessary, please do not send a replacement diskette, but instead prepare a Wage Adjustment Report, Form UCT-7878.

**QUESTIONS REGARDING DISKETTE:**

Phone: (608) 267-4406

Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

# 5

## ELECTRONIC AND MAGNETIC DATA FORMATS

Following are specifications for the data formats that may be used to submit quarterly wage reports electronically via dial-up or on magnetic media. All data formats can be submitted via dial-up, magnetic tape, or diskette.

### Wisconsin UI Format - Alternative 1

This record format contains the employer UI account number and employee wage record information and quarter designation in one self contained record per employee.

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01-10	Employer UI account number	10	Enter your 10 digit UI account number. Example: If your UI account number is 123456-000-7, positions 1-10 should contain 1234560007.
11-13	Reporting Period Quarter Year (QYY)	3	Enter Quarter and Year to which this report applies (e.g. 104 for the first quarter of 2004)
14-22	Social Security Number	9	If not available, fill with blanks
23-32*	Last Name	10	Left justify and fill with blanks
33-40*	First Name	8	Left justify and fill with blanks
41-49	Employee Quarterly UI Total Gross Wages	9	Right justify and zero fill. Enter dollars and cents. Do not use commas, decimal points, or dollar signs. Example: If employee's wages are \$6425.00, positions 41-49 should contain the value 000642500.
50-51	Record Code	2	Should ALWAYS contain '01'
52-80*	Blank	29	Fill with blanks.

\* Locations 23-40 may be used for employee name. If unable to accommodate last name in locations 23-32 and first name in locations 33-40, you can use locations 23-40 for the name field. If using as a name field enter an 'S' if the surname appears first or enter an 'F' if the first name appears first in location 80. This field should be left blank if treating the name as separate fields.

Omit titles, e.g., Mr., Mrs., Ms. DR or MD, from the name field. Use uppercase letters only. Do not use punctuation. Parts of a compound surname must be connected by a hyphen. Leading letters (e.g., 'O', 'Mc', etc.) must not be separated from the rest of the surname by a blank.

## **Federal IRS/SSA Tape Format - Alternative 2**

The following format is a modified IRS/SSA format. Although the IRS/SSA magnetic media reporting allows for record types 'A','B','E','W','I','T','F', we will be capturing the necessary Wage Record information exclusively from record types 'E', employer record, and 'S', employee wage, and bypassing all other record types. The 'E' and 'S' record types have been modified to allow for UI information.

Note: Wages reported to IRS/SSA are different from Wisconsin UI total Gross Wages. Following are the 'E' and 'S' record layouts for the modified IRS/SSA format:

### **Code 'E' - Employer Record**

Use a separate code 'E' record for each State Employer Account Number recorded on the tape. Group all employee records (Code 'S') following the code 'E' record for the State UI Employer Account Number reporting group. At least one Code 'S' record must be present for each code 'E' record reported on the file.

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Identifier	1	Constant 'E'.
02-05	Filler	4	Not used by Wisconsin Wage Record
06-14	FEIN	9	Enter 9-digit Federal Employer ID No.
15-158	Filler	144	Not used by Wisconsin Wage Record
159	Name Code	1	Enter 'S' if the surname appears first in the employee name field (positions 11-37) of the following Code 'S' records. Enter 'F' if the first name appears first in the employee name field of the following Code 'S' records. This code may vary with each Code 'E' record as long as it remains consistent with the following Code 'S' records.
160-167	Filler	8	Not used by Wisconsin Wage Record
168	Tax Type Code	1	Enter 'B' to designate the following Code 'S' records are UI Wage Records.
169-170	State Code	2	Enter '55' to designate Wisconsin
171-175	Filler	5	Not used by Wisconsin Wage Record
176-185	Employer UI Account Number	10	Enter your 10 digit UI account number. (Example: for account number 123456-000-7, enter 1234560007).
186-187	Record Code	2	Should ALWAYS contain '01'
188-275	Filler	88	Not used by Wisconsin Wage Record

## Code "S" Employee Wage Record

Use the Code "S" employee record to report employee wage information in conjunction with Code "E" record. Generate this record for each employee of an employer and group by employer immediately following the "E" record.

The format of the employee name on the Code "S" record must correspond to the Name Code in position 159 of the preceding Code "E" record. Separate the first and last name by a blank. If a preceding Code "E" record (position 159) contains "F", the first name (maximum 8 characters) is followed by a space and then surname (maximum 10 characters). If preceding Code "E" record (position 159) contains "S", the surname (maximum 10 characters) is followed by a space and then first name (maximum 8 characters).

Omit leading titles, e.g., Mr., Mrs., Ms., from the name field. Lower case letters are not acceptable. Do not use punctuation. Connect parts of a compound surname by a hyphen. Do not separate leading letters (e.g., 'O', 'Mc' etc.) from the rest of the surname by a blank.

The employee Quarterly UI Total Gross Wage Field (positions 132-140) must include dollars and cents and must be reported 'unsigned'. Do not report negative amount fields. Only positive amounts will be accepted. Do not use commas, decimal points or dollar signs in positions 132-140.

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Identifier	1	Constant 'S'.
02-10	Social Security Number	9	Enter the employee's social security number. If not available, fill with blanks.
11-37	Employee Name	27	Enter employee's name. Left justify and fill with blanks.
38-123	Filler	86	Not used by Wisconsin Wage Record
124-125	State Code	2	Enter '55' to designate Wisconsin
126-127	Record Code	2	Should always contain '01'.
128-131	Reporting Period (MMYY)	4	Enter the last month and year for calendar quarter for which this report applies; ex: '0304' for Jan-Mar 2004
132-140	Employee Quarterly UI Total Gross Wages	9	Right justify, zero fill. Enter dollars and cents. Do not use commas, decimal points, or dollar signs; (ex: if employee wages are \$6425.00, positions 132-140 should contain 000642500).
141-275	Filler	135	Not used by Wisconsin Wage Record

### **Federal IRS/SSA Diskette Format - Alternative 3**

This is a modified Federal IRS/SSA Diskette format. There are four types: 'E' employer records '1' and '2', and 'W' Wage records '1' and '2'.

Note: Wages reported to IRS/SSA are different from Wisconsin UI Total Gross Wages.

#### **Code 1E and 2E - Employer Records**

These records identify the employer whose employee wage and tax information is being reported. Each Code 1E record must be followed directly by a Code 2E record.

Generate a new set of Code 1E/2E records each time it is necessary to change the information in any field on these records. Following each set of Code 1E/2E records, group together all the employee records for the employer identified in the set of Code 1E/2E records.

#### **1E - Record**

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '1'.
02	Record Identifier	1	Constant 'E'.
03-06	Payment Period*	4	The payment period reported as quarter and year. Quarter is specified as 01, 02, 03, or 04, and year is specified as two digits; as 04 for 2004.
07-15	FEIN	9	Enter 9 digit Federal Employer ID No.
16-128	Filler	113	Not used by Wisconsin Wage Record

#### **2E - Record**

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '2'.
02	Record Identifier	1	Constant 'E'.
03-47	Filler	45	Not used by Wisconsin Wage Record
48	Name Code	1	Enter 'S' if surname appears first in the name field. Enter 'F' if first name appears first in the name field.
49-56	Filler	8	Not used by Wisconsin Wage Record
57-66	Employer UI Account Number	10	Enter your 10 digit UI account number. Example: If you account number is 123456-000-7 enter 1234560007.
67-128	Filler	62	Not used by Wisconsin Wage Record

\* These fields are not in standard with IRS specifications.

## Code 1W and 2W - Employee Wage Records

These records are used to report wage data for the employees of the employer identified in the most recent set of Code 1E/2E records.

Employee (Code 1W/2W) records should be grouped together to follow the appropriate employer (Code 1E/2E). The sets of employee records may appear in any desired sequence within a group, but each Code 1W record must be followed directly by a Code 2W record for the same employee.

The format of the employee name on the Code 1W record must correspond to the Name Code in position 48 of the related Code 2E record.

Use first and last names only, do not use middle initials or middle names.

### **1W - Record**

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '1'.
02	Record Identifier	1	Constant 'W'.
03-11	Social Security Number	9	If not available, zero fill.
12-38	Employee's Name	27	Left justify and fill with blanks
39-128	Filler	90	Not used by Wisconsin Wage Record

### **2W - Record**

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '2'.
02	Record Identifier	1	Constant 'W'.
03-18	Filler	16	Not used by Wisconsin Wage Record
19-27	Employee Quarterly UI Total Gross Wages*	9	Wage paid in the quarter to the person identified on the first half of this 'W' record. Right justify and zero fill. Do not use comma, decimal points, or dollar signs. (Example: if wages are \$6425.00, positions 19-27 should contain the value 000642500).
28-128	Filler	101	Not used by Wisconsin Wage Record

\* These fields are not in standard with IRS specifications.

# 6

## PAPER WAGE REPORTS

### Guidelines For Paper Reports

An optical character recognition (OCR) system is used to read information on the tax and wage reports. Optical scanning reads typed and computer printed data and electronically converts it for computer processing. This system eliminates clerical key entry and is therefore very cost effective and accurate. The OCR can process reports at less than half the cost of clerical data entry.

### **Report In Specified Format**

Submit wage reports on the preprinted forms provided or in the print format specified by the format guide on 8-1/2" x 11" white bond paper. **Return the original forms, not photocopies. Please do not attempt to duplicate our forms.** If you need our forms, call us at (608) 266-0353; email your request to [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us); or write us at DWD - UI Wage Reporting, P.O. Box 7962, Madison, WI 53707; we supply forms free of charge.

### **Type Or Computer Print**

Type or computer print all paper reports (letter quality, no dot matrix please) to ensure readability by the optical scanner (OCR). The OCR reads data, which has been typed or printed in **black ink** on 8-1/2" x 11" white bond paper with:

- Font = OCR-A or OCR-B
- 6 lines per inch
- 10 characters per inch
- Double spacing (one employee per line)
- First Name field = 8 characters or less
- Last Name field = 10 characters or less

### **Report Social Security Number, Name and Total Gross Wages Paid**

Report the social security number, name and total gross wages paid each employee for that quarter. Since Wage Reporting files are accessed by social security number, it is crucial that the number reported be accurate.

### **Printing Information By Hand**

The OCR equipment is able to read computer printed or typewritten information ONLY. All hand written documents must be manually keyed into the computer system. If a typewriter is not available and the report must be completed by hand, PLEASE PRINT ALL INFORMATION WITH BLACK INK.

### **DO NOT STAPLE FORMS**

**If you are unable to conform to the above specifications and have access to the Internet, you can file your quarterly Tax and Wage Report and make your payment via Electronic Fund Transfer (EFT) on the Internet. The Internet address is <https://unemployment.wisconsin.gov/qtwrsadlogin/welcome.aspx>.**

## **Preprinted Forms**

Preprinted forms are designed for employers who consistently employ fewer than 100 employees.

A preprinted wage report form will be mailed to employers with the tax report at the end of each quarter. The wage report form will contain preprinted information, including the social security number and name of each employee as reported by the employer in the prior quarter. You must:

1. Complete wage information for employees shown;
2. Add SOCIAL SECURITY number, name, and wages for newly hired employees;
3. Leave the wage entry blank if an employee received no wage for the quarter; and
4. Complete the tax portion of the report.

For employers with fewer than 10 employees, the tax report and wage report are printed on a single page. For employers with 10 to 99 employees, the tax report is one page and separate preprinted wage reports are attached. An extra wage report form is also supplied to add new employees.

Samples of forms follow. Our forms are available free of charge. **Photocopies of forms cannot be used.** Please do not attempt to duplicate our forms.

SPECIAL NOTE; TO REQUEST FORMS: Call: (608) 266-0353;

Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

Or Write: DWD - UI Wage Reporting  
P. O. Box 7962  
Madison, WI 53707

WE SUPPLY FORMS FREE OF CHARGE

## **Corrections to Preprinted Information of Wage Reporting Forms**

The preprinted forms contain a preprinted list of employee names and social security numbers. If a name and/or social security number is in error:

1. Enter an "X" in the CHANGE box.
2. Draw a diagonal line through each incorrect number and/or letter.
3. Enter the correct data above the incorrect data.

Change	Social Security No.	Last Name	First Name
X	00 123456789	S Ømith	John



**Form Number UC-101A, Quarterly Tax/Wage Report**

This preprinted form is a combination tax/wage report for employers with fewer than 10 employees who were PAID within the calendar quarter and for quarterly reporting of taxable wages.

If you are currently reporting with paper forms and have access to the Internet you can file via the Internet. Check out our web page at <https://unemployment.wisconsin.gov/qtwsadlogin/welcome.aspx>.

## INSTRUCTIONS FOR COMPLETION

See Section 2, Part 4 for information regarding the tax portion of the report. Complete the wage-reporting portion as follows:

Covered wages in item 8 of the tax report **MUST** equal the total gross wages reported for all employees on the wage report.

If employee data is preprinted, enter the total gross wages paid in the quarter for each employee. If employee name and social security numbers are not preprinted or you want to add new employees, enter information in line with the example printed on the form. Enter social security number, name (last name, first name) and the total gross wages paid in the quarter.

If an employee listed was not paid during the quarter, leave the wage field blank. The employee's name and social security number will not appear on the next quarter's report.

Correct preprinted data by placing an 'X' in the CHANGE box, drawing a line through the incorrect character and entering correct information directly above.

SPECIAL NOTE; TO REQUEST FORMS: Call: (608) 266-0353  
Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)  
Or Write: DWD - UI Wage Reporting  
P. O. Box 7962  
Madison, WI 53707

WE SUPPLY FORMS FREE OF CHARGE

QUARTERLY CONTRIBUTION/WAGE REPORT

**PLEASE TYPE THIS REPORT**  
INSTRUCTIONS ON REVERSE SIDE

1. U.I. ACCOUNT NUMBER 2. QUARTER YEAR

1a. INTERNET ACCESS NUMBER

<http://uiqtwrs.dwd.state.wi.us>

3. REPORT AND PAYMENT DUE DATE

4. FEIN

5. EMPLOYER TELEPHONE NO.

6. EMPLOYER NAME AND ADDRESS

18. DO ANY OF YOUR EMPLOYEES HAVE ACCESS TO A HEALTH INSURANCE PLAN SPONSORED BY YOU, A UNION, OR A TRADE/PROFESSIONAL ASSOCIATION?

YES NO

**ITEM 7. MUST BE COMPLETED**

7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH. IF NONE, ENTER -0-

1ST MONTH-	2ND MONTH-	3RD MONTH-
8. TOTAL COVERED WAGES Employee wage detail MUST be completed below	DOLLARS	CENTS
9. LESS EXCLUSIONS FOR WAGES OVER \$10,500		
10. DEFINED (TAXABLE) PAYROLL Item 8 minus Item 9 <b>THIS LINE MUST BE COMPLETED</b>		
11. Multiply Item 10 by:		
12. TAX DUE		
13. IF FILED AFTER DUE DATE, ADD INTEREST OF 1% PER MONTH OF ITEM 12, above.		
14. IF WAGE RPT. (Form UC-7823) FILED AFTER DUE DATE, ADD LATE FILING FEE. (See reverse side)		
15. LESS ELECTRONIC FUND TRANSFER (EFT) PAYMENT		
16. LESS CREDIT AVAILABLE as of		
17. TOTAL AMOUNT ENCLOSED WITH THIS REPORT		

RETURN THIS FORM AND ANY PAYMENT DUE. MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL (800)261-6700

19. LINE NUMBER	20. CHANGE	21. EMPLOYEE'S SOCIAL SECURITY NUMBER	22. EMPLOYEE'S LAST NAME	23. EMPLOYEE'S FIRST NAME	24. EMPLOYEE'S QUARTERLY WAGES DOLLARS CENTS
1. *		123456789	SAMPLE	NAME	XXXXXXXX.XX
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					

**25. TOTAL WAGES**

(Must agree with Item 8 above)

26. I CERTIFY THE TAX AND WAGE REPORTS ARE CORRECT.

SIGNATURE

TITLE

DATE

UC-101A (R. 04/11/2002)  
(U00072)

## **Form UC-7823 - Quarterly Wage Report**

This preprinted form is used for employers with more than ten employees to report all employees paid within the calendar quarter. One extra sheet is provided each quarter to report new employees.

If you are currently reporting with paper forms and have access to the Internet you can file via the Internet. Check out our web page at <https://unemployment.wisconsin.gov/qtwrsadlogin/welcome.aspx>.

### **INSTRUCTIONS FOR COMPLETION**

If employee data is preprinted, enter the total gross wages paid each employee in the quarter. If employee social security numbers and names are not preprinted or you want to add a new employee, enter the information in line with the example printed on the form. Enter social security number, name (last name, first name) and the total gross wage paid in the quarter.

If an employee listed was not paid during the quarter, leave the wage field blank. The employee's name and social security number will not appear on the next quarter's report.

Correct preprinted data placing an 'X' in the CHANGE box, drawing a line through the incorrect character and entering correct information directly above.

SPECIAL NOTE; TO REQUEST FORMS: Call: (608) 266-0353

Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

Or Write: DWD - UI Wage Reporting  
P. O. Box 7962  
Madison, WI 53707

**WE SUPPLY FORMS FREE OF CHARGE**

**QUARTERLY WAGE REPORT**  
 Required Under Chapter 108, Wis. Stats.  
 To be filed with Quarterly Contribution Rpt.

02

Wisconsin Department of Workforce Development  
 Division of Unemployment Insurance  
 (608) 266-6877

1. U.I. ACCOUNT NUMBER      2. QUARTER      3. YEAR

4. REPORT DUE DATE      5. FEIN      6. EMPLOYER NAME

PLEASE TYPE ALL ENTRIES		PLEASE TYPE ALL ENTRIES		PLEASE TYPE ALL ENTRIES	
7. LINE NUMBER	8. CHANGE	9. EMPLOYEE'S SOCIAL SECURITY NUMBER	10. EMPLOYEE'S LAST NAME	11. EMPLOYEE'S FIRST NAME	12. EMPLOYEE'S QUARTERLY WAGES <small>DOLLARS CENTS</small>

1. *		123456789	SAMPLE	NAME	XXXXXXXX.XX
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					

13. TOTAL WAGES ALL PAGES  
 (Must agree with item 8 on  
 Contribution Rpt. (UCT-101))

14. TOTAL WAGES THIS PAGE

02

15. PAGE \_\_\_\_ OF \_\_\_\_

## **Form UC-7827 – Pin Feed Wage Report**

This report is a continuous pin-feed form designed for use with tractor-feed printers. However, DWD no longer encourages the use of this form because most tractor-feed printers produce dot-matrix print, which cannot be read by the OCR Scanner that we use to process these reports.

If dot matrix is the only style of printer available to you, we would prefer that you use one of our electronic reporting formats, or file reports on-line using our Internet application. For more information on Internet reporting visit our website at <https://unemployment.wisconsin.gov/qtwrsadlogin/welcome.aspx>.

### **INSTRUCTIONS FOR COMPLETION:**

Align information under the preprinted example shown on line 1 of the form. Center all information inside the boxes. Exact print positions are the same as form UC-7823.

The employee LAST NAME cannot exceed 10 characters.

The employee FIRST NAME cannot exceed 8 characters.

### **Other reporting options using the same print report format are:**

1. Use blank forms UC-7823 in your laser or ink-jet printer.
2. Rather than printing your wage report on pinfeed forms, route your print data to a file and either copy the file to a diskette and mail it to us, or dial up our bulleting board system and transmit your data file electronically via modem.
3. You can file your quarterly Tax Report, UCT-101, and make your payment via Electronic Fund Transfer (EFT) via the Internet at <https://unemployment.wisconsin.gov/qtwrsadlogin/welcome.aspx>.

TO REQUEST FORMS:      Call:    (608) 266-0353

   Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

Or      Write: DWD – UI Wage Reporting  
                 P. O. Box 7962  
                 Madison, WI 53707

**WE SUPPLY FORMS FREE OF CHARGE**

**QUARTERLY WAGE REPORT**

Required Under Chapter 108, Wis. Stats.

04

Wisconsin Department of Industry, Labor  
and Human Relations  
Unemployment Compensation Division

(608) 266-6877

1. U.C. ACCT. NUMBER		2. QTR.	3. YEAR		
4. REPORT DUE DATE		5. FEIN	6. EMPLOYER NAME		
PLEASE TYPE ALL ENTRIES			PLEASE TYPE ALL ENTRIES		PLEASE TYPE ALL ENTRIES
7. LINE NUMBER	8. OFFICE USE	9. EMPLOYEE'S SOCIAL SECURITY NUMBER	10. EMPLOYEE'S LAST NAME	11. EMPLOYEE'S FIRST NAME	12. EMPLOYEE'S QUARTERLY WAGES <small>DOLLARS CENTS</small>
1.		123456789	SAMPLE	NAME	XXXXXXXX.XX
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
13. TOTAL WAGES ALL PAGES (Must agree with item 8 on Contribution Report)			14. TOTAL WAGES THIS PAGE		

**EXAMPLE ONLY****DO NOT REPRODUCE THIS FORM**

Actual Form has a Special Background  
Form can be Supplied FREE of Charge

Contact:

Telephone: (608) 266-0353

E-Mail: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

04

UC-7827 (R. 10/93)  
(XL U00045)

15. PAGE \_\_\_\_ OF \_\_\_\_

## **Form UC-7832, Template For Wage Report**

Wage reports may be filed on plain 8-1/2" x 11 white bond paper, providing that the data fields are positioned using our approved print format. If you wish to file in this format, the department can provide a clear Mylar template which is used as a guide for positioning the data fields on the page.

With this wage reporting option, you must also complete a separate Quarterly Tax Report. For an example and instructions on completing Form UCT-101. See Section 2, Part 4.

### **INSTRUCTIONS FOR COMPLETION:**

Use the grid printed on the template to position each data field. Center all information inside each box on the grid. Note that the template contains field titles and item numbers to help you place data in the correct field. *However, please do not print grid lines, field titles, or item numbers on your wage report.* The data is identified by its position on the page; it does not have to be labeled. Place the clear template over your completed wage report form to check that each field is positioned correctly.

A letter quality printer should be used to produce the report so that it can be read by our OCR scanner. **Please do not use Dot Matrix printing** as it is unreadable by our OCR scanner and must be manually key entered.

The employee LAST NAME cannot exceed 10 characters.

The employee FIRST NAME cannot exceed 8 characters.

### **Other reporting options using the same print report format are:**

1. Use blank Forms UC-7823 in your laser printer.
2. Rather than printing your wage report on plain white paper, route your print data to a file and either copy the file to a diskette and mail us the diskette, or dial up our bulletin board system and electronically transmit your wage data file via modem.
3. You can file your quarterly Tax Report, UCT-101, and make your payment via Electronic Fund Transfer (EFT) via the Internet at <https://unemployment.wisconsin.gov/qtwrsadlogin/welcome.aspx>.

#### **TO REQUEST A TEMPLATE:**

Call: (608) 266-0353

Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

Or

Write: DWD - UI Wage Reporting  
P. O. Box 7962  
Madison, WI 53707

**WE SUPPLY FORMS FREE OF CHARGE**

**QUARTERLY WAGE REPORT**  
Required Under Chapter 108, Wis. Stats.

Wisconsin Department of Workforce Development  
Division of Unemployment Insurance  
(608) 266-6877

1. U.C. ACCOUNT NUMBER		2. QUARTER	3. YEAR
4. REPORT DUE DATE		5. FEIN	6. EMPLOYER NAME

PLEASE TYPE ALL ENTRIES		PLEASE TYPE ALL ENTRIES		PLEASE TYPE ALL ENTRIES	
7. LINE NUMBER	8. CHANGE	9. EMPLOYEE'S SOCIAL SECURITY NUMBER	10. EMPLOYEE'S LAST NAME	11. EMPLOYEE'S FIRST NAME	12. EMPLOYEE'S QUARTERLY WAGES DOLLARS. CENTS.
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
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19.					
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21.					
22.					
23.					

**EXAMPLE ONLY**

**DO NOT REPRODUCE THIS FORM**

**Actual Form has a Special Background**

Form can be Supplied FREE of Charge

Contact:

Telephone: (608) 266-0353

E-Mail: wagenet@dwd.state.wi.us

13. TOTAL WAGES ALL PAGES (Must agree with item 8 on Contribution Rpt. (UCT-101))	14. TOTAL WAGES THIS PAGE
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# 7

## **MAILING INSTRUCTIONS FOR WAGE AND TAX REPORTS**

### **Mailing Magnetic Media Wage Reports**

Mail wage reports on magnetic tape, cartridge, or diskette to:

DWD - UI Wage Reporting  
P.O. Box 7962  
Madison, WI 53707

DO NOT mail your Tax Report with your magnetic media wage report. Mail your paper Tax Report, with or without payment, according to the below instructions for paper reports.

### **Mailing Paper Wage Reports**

An envelope and a return address sheet are provided with each tax and wage report. The address sheet contains a different return address on each side of the paper. When mailing the reports, ensure the correct address is showing in the envelope as indicated below:

If payment is due, mail the original wage report and tax reports with payment to:

Department of Workforce Development  
Unemployment Insurance Division  
P.O. Box 78960  
Milwaukee, WI 53278-0960

If no payment is due, mail the original wage report and tax reports to:

Department of Workforce Development  
Unemployment Insurance Division  
P. O. Box 7945  
Madison, WI 53707

# 8

## CORRECTIONS TO INFORMATION PREVIOUSLY REPORTED

### Corrections To Data Submitted Electronically Or Magnetically

Replacement files will be accepted electronically via dial-up and on magnetic tape, cartridge or diskette.

Please mail correction tapes and diskettes to:

DWD - UI Wage Reporting  
P.O. Box 7962  
Madison, WI 53707

Please be sure to clearly label correction tapes and diskettes as replacement data and indicate the quarter/year the data replaces.

If only a few adjustments are necessary, please do not send a replacement file, but instead report your adjustment on paper as instructed below.

### Corrections To Information Submitted On Paper Reports

Corrections to the NAME and/or SOCIAL SECURITY NUMBER should be specified in a letter or on separate printouts. Include and clearly define both the incorrect information and the correct information so the employee record can be located in our files.

Corrections to an employee's reported quarterly gross wages should be made using our Wage Adjustment Report. To order copies of our Wage Adjustment Report, call (608) 266-6877 or email [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us).

Mail correction letters, printouts, and Wage Adjustment Reports to:

DWD - UI Wage Reporting  
P. O. Box 7962  
Madison, WI 53707

DO NOT correct employee wages for a prior quarter on the current quarterly report. Enclose a separate note, letter or Wage Adjustment Report indicating the correction. Be sure to include your employer account number the social security number(s) of the employee(s) and the quarter(s) involved.

**Unemployment Insurance  
P.O. Box 7945  
Madison, WI 53707  
(608) 266-6877**

RETURN TO: UNEMPLOYMENT INSURANCE, P.O. BOX 7945, MADISON,WI 53707

# 9

## WAGE REPORTING PENALTIES

Accurate and efficient filing of employee wage data is essential for effective administration of the Unemployment Insurance program.

Section 108.205(2) requires that all employers with 100 or more employees file their quarterly wage report using electronic medium prescribed by the Department. Effective with the 1<sup>st</sup> quarter 2001 report, employers having more than 100 employees are required to file using electronic or magnetic media. In conjunction with this change, a new penalty schedule also takes effect.

Once an employer becomes subject to the reporting requirements under this subsection, the employer shall continue to file its quarterly reports under this subsection unless the department waives that requirement.

Late filing or non-filing of the wage record report results in a penalty. The amount of the penalty is dependent upon the number of employees that should appear on the report, as follows:

Total employees in the Quarter:	Amount of Penalty:
1 – 100	\$25
More than 100	\$75

In addition an employer that is subject to the reporting requirement under 108.205(2) and fails to file its report in a format prescribed under that subsection may be assessed a penalty of \$10.00 for each employee whose information is not reported in a format prescribed under 108.205(2).

**Employers are responsible for any penalties which may arise from their or their representatives failure to file timely Wage Reports.**